p45

File No. L.Z. 98-05
Serial Nos.

1905.

GENERAL AND REVENUE SECRETARIAT.

(Drunk:)

Part A: Manuscript
for January 1905

Serial Nos. 1-16

Levy of octroi on cloths and other durable articles

1
21

G. R. S. 11] 1903-04

GENERAL AND REVENUE SECRETARIAT

(Mel 1)

NOTES.

L. File No. 98-95

FILE HEADING.

Levy of Octroi duty on cloths and other dutiable articles

From

The Private Secty to H. H. the Maharaja

No. 2140 Dated 11. 1. 04 Received ~~15. 1 1904~~

Diary No. Enclos. / Spare Copies. Serial No

BRIEF ABSTRACT OF LETTER.

Transmits for disposal petition of Ranjundabba and others of Vadigenahalli in the Devanhalli Taluk praying for the substitution of Layes for Octroi duty & for the exemption from payment of duty of cloths & other articles which having paid duty in one Municipality are subsequently taken for sale into another Municipality.

NOTES AND ORDERS.

Notes—First sheet.

MGCPB—2,000—18-8-04

Office of the Government of H. H. the Maharaja of Mysore. General and Revenue Secretariat.

File o. (if any)

Directions.

No., date and purport of receipts to be entered in red, and office note in black ink in order of dates.—To be written inside the line of margin.

Office Note.

(7)

Local Boards Branch.

Subject:—

Petition no 1612 Dy. 1 of
& 1613
from Nanjundappa and others
merchants of Vadigenahalli,
Devanhalli Taluk, Bangalore Dt.
praying for the substitution
of Jaggery for Betel.

— " —

The petitioners, who are traders
in Cocoanuts (dry & green), betel
leaves, jaggery and ettha,
state that they are necessitated
to take their articles to more
than one round town ~~to~~ for sale
~~disposed off them~~ & complain
that ~~of~~ they have ~~to pay~~ paid rent
on the articles in one Hundi
and when ~~removed to the~~
remove to another They —

~~they~~ are subjected to further
duty on every commercial transaction
to which they may be
subsequently
taken, and in consequence
they are lost to loss; and
pray that the duty may be
ordered to be levied, as formerly,
in all manufacturies and
other places at the places of
their production, and that the
authorities may be ordered to
exempt from duty such of the
cloths as have been stamped
and paid duty in one country,
in every country to which
they may be taken for sale
subsequently.

2 The first prayer of the
petitioners, viz the removal of
Sayer duty, which was abolished
so far back as 1879, with the
sanction of Govt of India
cannot be granted.

R.S. 12]
General and Revenue
Secretariat

L. File No. 98 of ~~190~~ 1895

Serial
No.

are subjected to further duty in every Municipal town into which they may be successively taken and that in consequence they are put to loss. They pray that the duty may be ordered to be levied at the place of production as used to be done formerly, and that such of the cloth as have been stamped and paid duty in one Municipality may be ordered to be exempted from a similar levy in any other Municipality into which the same may be subsequently taken for sale.

2 The petitioners' prior prayer viz the revival of Cess duty which was abolished so far back as 1879 with the sanction of the Govt of India cannot ~~be~~ be granted.

(24)

as regards the 2nd prayer, to exempt from duty, cloths ~~purchased~~ which have been purchased, duty on the town ~~have~~ are carried for sale for other towns, it is submitted that under para 14 of the late Chief Commissioner's No 3362-73 dt 27-9-1879, such cloths are liable to duty when the bulk is broken in the places. To remove the hardship, the matter was considered by the late Councillor Mr Shenbagh Rao Pantalugaru, and a draft in his handwriting was put up, (Vide flag) but it has not been passed or issued.

Submitted with draft for orders as to whether the Petitioners may be informed that their request cannot be complied with.

H. Ramaraya 19.2.04

3 Submit to the Dewan through the

4. The prayers of the petrs seem to require enquiry before they are rejected.

L. Krishna Murthy Rao 29.2.04

This is a most difficult question.
I do think it can be fully
enquired into and
example ~~by~~ drawing
attention to cases of
Renal Calculi on the
Kaiser which will show
a doubt that there is
a Machine which does
not admit of easy
remedy, but in most
cases, it is greatly exaggerated

C.
4/3/04

16368/5 3.04

07598

I do not see why
Central Govt should not
and for the provision
of by Corporations & other Municipal
bodies should do so
in addition to the enquiry
suggested by the Hon'ble Colleague

6.3.04

G.R.S. 12]
General and Revenue Secretariat.

L. File No. 98 of ~~190~~ 1895

Serial No.

5. This is a most difficult question. Let the petitioners' grievance be fully enquired into and a Complete report submitted by the Dy: Commissioner, showing proved instances of several levies on the same article or articles. I admit that there is a hardship which does not admit of easy remedy. but in most cases, it is greatly exaggerated.

C.S.
4/3/04

6. I dont see why the Chentsal Rao's draft order should not be sent for the opinions of ~~the~~ Dy. Commissioners and other Municipal bodies I would do so in addition to the enquiry suggested by the 2nd Councillor.

P. R. K.
6.3.04

L. A. 7/3/04

7 draft submitted

S. M. J
9/3/04

8. Draft passed by the officiating on the 10th Inst.

MGCPB—20,000 1-11-04

G.R.S. 12|
Ge ral and Revenue
Secretariat

(6)

L. File No 98 of ~~190~~ 1895

Serial
No

Govt Proc: No 3490-99 dd
the 4th March 1902. ~~L.~~ L.7.98-95

States that the petitioners prayer for the revival of Cess duties abolished so far back as 1879 cannot be granted, and calls for the opinion of the several Municipal boards in the State on the draft ~~order circulated to them and enclosed~~ orders proposed to be issued in the year 1901 & with a view to mitigate the evil of cloths and other articles on which duty is levied in one Municipality being subjected to further payment of duty in other Municipalities when subsequently taken into them for sale.

al and Revenue Secretariat

L. File No. 98 of ~~190~~ 1894

Serial No.

3 (10). Letter no 547/103 dated the 6th April 1902 from the President of the Municipalities in the Chanaga District.

Submits a copy of the Chanaga town Municipal Board's resolution deciding that the present practice is not productive of much hardship and that the introduction of the proposed rules will make the system very complicated and results in unnecessary loss of revenue, and states that he concurs in the opinion therein expressed.

11. Draft called for the submission of the views of the remaining Municipal Boards in the District is submitted.

Read
3/4/02. S.M.
13/4/02.

12. The draft docket was passed by the Assistant Secty on the 14th Instt.

Read
14/4

(13). Docket no 397 S.D. dated the 15th Apr 1902 to the Presidents of the Municipalities, Chanaga District. Calls for the submission of the views of the remaining Municipal Boards

Contn sheet

MGCPB—20,000—1.11.01

G.R.S. 12]

General and Revenue Secretariat.

L. File No. 98 of ~~190~~ 1895

Serial No

forwarding the present petition to the President in Continuation is submitted for approval or other orders.

Draft.
9/8/04

9/8/04

4. Docketed No. 467 L.7.98-95 dated the 12th Aug 1902 to the President of the Mcis. Bangalore Distt. States in Continuation of G.O. No. 3490-99 dated the 4th March 1902 that L.798-95 the petitioners therein referred to have again written on the subject and calls for the early submission of the report in the matter.

The following are the replies received from the several Municipal Presidents. Their views and those of the several Municipal Boards are given hereunder:—

5 (1) Letter No. 250 dated the 4th Sept 1902 from the President of the ~~Board~~

NOTE—Contn sheet.

MGCPB—10 000—19 5-01

G.R.S. 12]
General and Revenue Secretariat.

File No. 98 of ~~190~~ 1895

Serial No.

Municipal Commission, Bangalore City.
Forwards a copy of the Board's resolution approving of the draft orders.

6 (2) Letter No. 170 dated the 6th May '95 from the President of the Municipal Commission, Mysore City,

The Mysore City Munl: Board is of opinion that the system of refunds obtaining in the City may be extended to Mofussil Municipalities and that the rule against the refund of any sum less than 1 rupee should be done away with.

7 (3) Letter No. 595 dated the 22nd June '95 from the President of the Municipalities in the Kadur District: —

(a) President's own opinion —

He agrees with the Chickmagalur Town Municipal Board that the draft orders will do very well with the + only alteration that the 3 months' time within which the duty-paid articles should be exported may be extended to one year in the case of clothes as they are not readily sold.

(b) Munl: Boards' opinion —

Except Srirangapatna Municipal Board

MGCPB—20,000—1-11-04.

Serial No

all are agreeable to the draft order. They however suggest slight variation as to the limit of time to lapse before the articles become again dutiable

The Srirangeri Municipality is of opinion that the draft order can be applied in the case of cloth (25%) only and that its application to other dutiable articles will lead to inconvenience to merchants. They think that the present practice obtaining in Srirangeri of levying the tax on articles as they are sold irrespective of when they were received in the Municipality is convenient both to merchants and to the Municipality.

(4) Letter No. 45 dated the 6th July 95 from the President of the Municipalities in the Kolar District:—

a. President's own opinion:—

He says that duty is not levied more than once in the District

b. Boards' opinion

Some Boards agree to the draft order being made applicable to cloths only as they can be easily identified. The others say that the refund system will lead to multiplication

MGCPB—20,000—1-11-04

Serial No.

of Correspondence. They accordingly suggest that the articles to be exempted may be allowed with a "Drafi Rahadari" so that the Municipality in which the article is to be Consumed may Collect Duty.

9 (5) Letter no 44/32 dated the 13th July 02 from the President of the Municipality in the Shimoga District:—

(a) President's own opinion:—

He agrees with the Shimoga town Municipal Board and thinks that the present practice is not productive of much hardship and that the ~~system~~ introduction of the proposed rules will make the system very Complicated and result in unnecessary loss of revenue.

(b) Board's opinion:—

Except Chennagiri Munl: Board all are of opinion that the Draft order will do well only so far as Cloths are Concerned and that it Cannot be made applicable to other articles.

10 (6) Letter no 47 dated the 22nd July 1902 from the President of the Municipality

Serial No.

in the Chitaldrug Districts :—

(a) President's own ~~order~~

He thinks that its application should be restricted to cloths & that the proposed limit of 3 months is necessary.

(b) Chitaldrug, Davangere, Molkalmuru and Chellekere Municipal Boards hold the President's views, Hiriyur, Challekere and Molkalmuru suggest that the 3 months' limit should be removed.

// (7) Letter No. 79 dated the 9th August 1902 from the President of the Municipalities in the Hassan Distt :—

(a) President's own opinion :—

He thinks that the period of 3 months fixed in the draft order is unnecessary & that the draft order cannot be conveniently applied to articles such as Ghee, Jaggory Cocoanuts &c.

He proposes the following :—

(1) In the case of articles which + cannot be impressed with a stamp or otherwise marked for subsequent identification indicative prior levy of duty, they should be made liable to duty when

Serial No.

they pass to another Municipality after breaking bulk in any one Municipality although duty may have been already levied.

(2) In the case of articles which can be identified as stated above, no duty need be levied on them if the same has been paid in any of the Municipalities of the same District, this Concession not being allowed as regards articles brought from beyond the limits of the District concerned.

(6) Boards' opinions :—

The Madras town Municipal Board agrees with the President generally & deprecate the system of Refunds. The Municipal Board of Chemnaraypatna propose to reduce the term of 3 months fixed in the draft order to one month in the case of articles other than cloth. The other Municipal Boards are in favour of the draft order.

12 (8) Letter No. 123 dated the 17th August 1902 from the President of the Municipalities in the Tumkur District.

(4) President's order opinion.

(14)

G.R.S. 12]
General and Revenue Secretariat.

L. File No. 98 of ~~190~~ 1895

Serial No.

The President is agreeable to the draft order.

(a) Boards' opinion :—

Except Cubbon, the other Boards agree to the draft order herein raised.

(3) (9) Letter no 169 dated the 3d Septr 1902 from the President of the Municipalities in the Bangalore District :—

(a) Boards' opinion :—

4 out of 13 are not in favour of the refund system the reasons being :—

(1) Increase of correspondence

(2) Existence of different rate in different municipalities &

(3) It may give room to fraud

The majority of the Boards are in favour of refund

President's own opinion :—

The President approves of the draft order. He thinks that the 1st objection raised by the Boards may be minimized by proper scrutiny, the 2d objection by the introduction of uniform rate and the 3d by may be avoided by the Construction of ware-houses.

MGCPB—20,000—1-11-04.

(157)

G.R.S. 12]
General and Revenue Secretariat.

File No. 98 of ~~190~~ 1895

Serial No. (10)

Letter no. 288 dated the 11th October 1904 from the President of the Municipalities in the Mysore Distt:—

(a) President's opinion:—

He thinks that there will be difficulty in working out the rules in minor municipalities, the objection being more raised in the Bangalore Distt. He accordingly considers that the present practice may continue.

(b) Board's opinion:—

With the exception of 4 municipalities, all are of opinion that the order can be applied to cloth but not to other articles.

It is thus seen that all the municipalities are agreed that the draft rules can be applied to cloths, while the majority think that the other suitable articles are not identifiable.

Submitted for orders with linked file containing Devanahalli order Dy 1/9/04 calling for these papers on a Petition received from the Private Secy.

As observed by some of the Boards

(16) ~~(15)~~ ~~(14)~~

G.R.S. 12]
General and Revenue Secretariat.

L. File No. 98 of ~~190~~ 1895.

Serial No.

the identification of the articles
except Cloths which is generally stamped,
the issuing of certificates therefor
and the application for refunds would
would entail unnecessary delay & labour
& increase correspondence in the
Several Municipalities. To avoid all
difficulties & inconveniences in
the matter, the exemption from
double taxation may be restricted
to Cloths (in the identification) which, as the draft order
contemplates, there can be no difficulty.
Ordered forwarded.

J. Ramaiya
1/12/04

Submitted to the Dewan Saheb
thro the 1st Councillor. Council matter
3.12.1904

1158
3-12-04.

I agree. The operation of
the proposed new Rule may
be restricted to cloths only. This
is a step in the right direction.
I presume the rate on cloths
is the same in all our
Municipalities, both major
& minor. Even while it varies, the
difficulty in carrying 6/12/04
the Rule may not
be insurmountable 6.12.1904

2559
6.12.04.

NOTE—Continue ~~sheet~~ letter if ~~sheet~~ to be written on

MGCPB—20,000—1-11-04

R.S. 12]

General and Revenue Secretariat. | File No. 98 of ~~1900~~ 1895

Serial No. 19 3313

Cable with other Commissions also Issue in form of the draft-order and restrict it to cases. Why was the other part of the enquiry denied by the 1st Commissioner? I agreed with him admitted an addl enquiry also.

20.
To 2nd Commissioner 9.XII.04
& 10.12.1904

21. I enquire & Authority Army Act ought to under the proposed Rules which may be substituted for the Commissioner's

Non Contn sheet

(18)

J.R.S. 12]

General and Revenue Secretariat.

L. File No. 98 of ~~190~~ 1895

Serial No.

any amount of
certainty. It rests upon
the understanding
the quantity should
certainly correspond to
the demand of the season,
subject to this market-
fees only.

Yours truly
29/12/04

22 Two drafts submitted.
on 3/12/04 on 4/1/05.

29 Draft submitted by the
Devanahalli

6/1/05

B. K. Venkatavarada Iyengar
6.1.1905

30/12/04
6/1/05

NOTE.—Contn. sheet

MGCPB—10,000 31-8-04.

L.7.98-95 (19)

24 Submitted to His Highness.

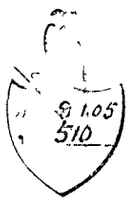
The subject of refunds on articles taken to another municipality after the duty has been levied in one has formed the source of constant vexation. A solution has been suggested in the draft-order which may be graciously approved

7/05

L.F. 93-'95

(20)

Record of Case submitted for the orders of His Highness the Maharaja.



Subject.

Exempting cloths from payment of duty in othe Municipalities into which the same may be subsequently taken after duty on it has been paid in one Municipality.

24.25.

Order.

Approved

KRW

10/1/05

26. ~~24~~ ordered accordingly 11/1/05

27. ~~24~~ Issue the Draft

B. K. Venkatavarada Ayya.

G.R.S. 12]
General and Revenue Secretariat.

21

20

L File No. 98 of ~~190~~ 1895

Serial No. 15 — 28. G. P. no 6337-45 dated ~~L.F.~~ 98-95

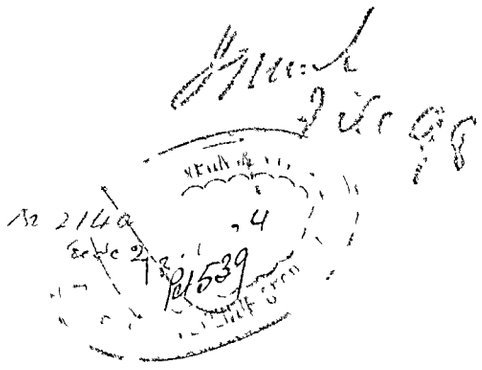
the 25-th January 1903

Issues instructions in the matter of the levy of octroi duty on cloth which is imported into a Municipality paying the duty thereon and is thence exported into another Municipality for sale.

No 29. Endorsement no 6346 dated L. F. 98-95

the 25th January 1903.

Informs the petitioners ~~that the levy of octroi duty which was objected to was held as duly levied but that the Presidents of the several Boards should~~ of the orders passed in the matter.



C-6 1-11-C

OFFICE OF THE PRIVATE SECRETARY TO
HIS HIGHNESS THE MAHARAJA OF MYSORE.

Madras 11th January 1904.

Memo No. 2140 dated the 11th January 1904
from E. Naconochie : I.C.S. Private Sec
to H.H. the Maharaja.
Esq.

Two Petition as shown below, to His Highness the Maharaja, were

transferred to the Secretary to the Government of Mysore, General Department, Bangalore for disposal.

Petn No.
1612 1114 dt 7/1/04
1648 1115 " 7/1/04
2

By Order,

I.C.S.
Private Secretary
to H. H. The Maharaja of Mysore.

Petn
15.1.04

An No. 1114 '04

Transferred to Secretary to the Govt. Empire in Genl. Dept. and Case for disposal.

A. E. Macnaughtie.

4/1 4

Transferred to the Local Boards (Municl) Branch.

[illegible] 29/1/04

3-1-04.

1903-04

No. 1612

Name of Petitioner Ranjinda and others

Village Vadaganakalli

Taluk Devanahalli

District Bangalore

Date of Arzi 13-1-04

Date of Receipt 13

Date of Disposal

No. of Enclosure Nil

To the President of Council No 3490

Address to [illegible]

Sr 9.

Orig 29/1/04

Os 3-2/04 [illegible]

Note 9/2/04 [illegible]

79 Prec No 13/2/04 [illegible]

F. Petition Regd No 1612 dated the 1st January 1904 from Ranjinda [illegible] other members [illegible] Taluk [illegible] praying [illegible] this Hon'ble Court [illegible]

ABSTRACT

The petitioners state that they have to pay octroy duty on cocoanuts and other articles more than since the duty is levied in all the municipal towns where articles have been sold for sale; and that the duty is heavily press on them.

Pray that [illegible]

MGCPB—5,000—10-11-03

Mysore Govt Gen & Rev. Secretariat,

Local Boards Branch

File No (if any, and its date—

Office Draft.

Progs. of the Govt. of H. H. the Maharaja of Mysore.

Read :—

Petition no 1612 & 1613 of 1st January 1904 from Nanjundappa and other residents of Vadigenahalli, Devanhally Taluq, praying that Sayer duties may be levied on all articles, which are now subjected to octroi in certain municipalities in the Provinces, and that cloths and other articles ~~things~~ which pays duty in municipalities, may be exempted from similar duty when subsequently taken for sale, in ~~cases~~

~~[illegible]~~ Memorandum _ >

(Order Sheet No 5490—99
795—95—
~~Petition~~ 1904
March 1904.

Time to be the Period

~~I [illegible] observed that~~

The petitioners' prayer for the remital of Sayer duties abolished, so far back as 1879 ~~with the sanction of the Government of India~~, cannot now be granted.

2 As regards the other prayer for exemption from duty of cloths ~~&~~ which after having paid duty in one town, are carried for sale to another commercial town or towns, the President of the

municipalities in the Bangalore District is requested to make a full enquiry and submit a complete report showing proved instances of several levies on the same article or articles as alleged.

3. ~~The Government~~ admit ~~that~~ the hardship referred to ~~in~~ ~~paragraph~~ of ~~the~~ ~~foregoing paragraph~~ which does not admit of easy remedy. Govt observe that the matter was discussed at the Dasara Representative Assembly as subject No 72 of the year 1889. ~~and the~~ Deputy Commissioners of Shimoga [illegible]

~~Orders in Council No 122 of 2nd Nov 1906~~
106

~~and 891. and a copy of the~~

The draft order then proposed to be issued to mitigate the evil complained of, is herewith forwarded to the Presidents of the several Municipalities in the Province with a request that the same may be fully discussed at an early meeting of each Municipal Board and a copy of the resolution arrived at by ~~said Boards~~ may be submitted for orders of Govt. with the opinion of the President.

10/3/04

~~AA~~ Offg. Secretary

~~WB~~ 10/3/04

~~AA~~ 9/3/04

The President of the Mulkis
Bangalore &c

" Presidents of the Mulkis
of the Bangalore &
Mysore cities with
extract of paras 2 & 3

" Presidents of the
Municipalities in
the other Districts

L2205

1903-04

From

M.S. Nangayana Rao
President of the Municipal
Council Sheemoga Do

To

Sir am I to acknowledge the receipt of your letter No 39 dated 6th April 1904 forwarding a petition from the Goat Municipality praying for the grant of a Lease of the Goat Tank.

Despatched

Received APR 1904

General No. 547
No. 103

Enclosure No.

With reference to Govt Bro: No 3740-99 dated 14th March 1904, submitting an extract of para 8 of the proceedings of the municipal Board Sheemoga held on the 31st March 1904 and to state that the undersigned Concurs with the views therein expressed.

L4
7.4.04

~~No~~ ~~dated~~ 547/703 dated the 6th April 1904
from
M. S. Narayana Rao Esquire
President of the Municipalities
in the Shemoga District ——)

To
L. Ananthasana Rao Esq B.A.
Offg. Secretary to the Government
of H. H. the Maharaja of Mysore.
General and Revenue Department

~~Dated~~ 6th April 1904

~~From~~ ~~No~~ ~~547~~ ~~dated~~
703

Government Proceedings
No 3490-99 dated 14th March
L. F. 98-95.
1904 forwarding for an expression
of opinion draft rules intended
to prevent levy of octroi on the
same article in more places
than one.

With reference to ~~the above~~ ~~cover~~ D.O.
has the honor to submit herewith
for orders of Government ——
extract of paras 8 of the Proceed-
ings of municipal Board Shemoga
held on the 31st March 1904 and
to state that the undersigned

Concurs

Proceedings of an Ordinary meeting of the Shemoga Town Municipal Board held in the Deputy Commissioners office on the 31st March 1904 at 8 A.M.

× × × × ×

× × × × ×

8. Read Proceedings of Government No 3490-99 dated 14th March 1904 forwarding for an expression of opinion, draft rules intended to prevent levy of octroi on the same article in more places than one. L7 98-95

Resolved that the present practice is not productive of any hardship and that the introduction of the proposed rules will make the system very Complicated and result in unnecessary loss of Revenue.

× × × × ×

(Signed) M.S Narayana Rao
Vice-President of the Shemoga Municipality.

"Ex hibit"
Memorandum
President of the municipality
in the Shemoga District

MSR

L 798-4

Docket no 13978 B
L.7.98-95
dt 15th April 1904

To the President of the
Municipalities in the
Shimoga District

His letter no 627/103 dated the 6th April 1904 submitting a copy of the Shimoga Town Municipal Board's resolution in regard to the question of the levy of octroi on the same article in more places than one

3978/L.7.98-95 dt 14/04

With reference to the above I have the honour to request that the Presidents will be good enough to submit their views after the Municipal Boards in the district as required by para 2 of the Govt Proge. no 3490-95 L.7.98-95 dt the 14th March 1904.

Big. order

93
14/4/1904
for Collr &c

5

OFFICE OF THE MUNICIPAL COMMISSION,

City Bangalore, 4th May 1904

No. 250 dated the 6

From

THE PRESIDENT, of the
Municipal Commission,
Bangalore City.

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore.

With reference to Government Proceedings No: 3490-99/L.F.98-99 dated the 14th March 1904, I have the honor to submit herewith copy of the Board's resolution dated the 21st ultimo, approving the draft order received with the Proceedings quoted above proposed to be issued to mitigate the evil of cloths and articles on which duty is levied in one Municipality being subjected to further payment of duty in other Municipalities when subsequently taken there for sale. The practice of stamping the cloths is not now in force in this Municipality.

I have the honor to be

Sir,

Your most obedient servant,

President.

B.V.

15 Ol 98 5

Extact from the Proceedings of an Ordinary meeting of the Board dated the 2Ist April 1904.

X X X X X

8. Government Proceedings No. 3490-99—L. F. 98-95, dated the 14th March 1904, forwarding for opinion, the draft order proposed to be issued to mitigate the evil complained of; *viz.*, that cloths and articles on which duty is levied in one Municipality are subjected to payment of duty, when subsequently taken for sale in other Municipalities.

Resolution:-- The draft order of Government is approved.

Signed/ P.Palpu,
Vice-President.

"COPY"

President.

1903-1904
D. No. 6

16

No. 170

THE CITY MUNICIPAL OFFICE,
MYSORE.

Letter No. 170 dated the Dated 10. May. 1904.

From

From M. Kantaraj Urs Esqr
B.A.
PRESIDENT, CITY MUNICIPAL COMMISSION,
MYSORE.

To

To L. Anantadasu Rao Esqr
B.A.
SECRETARY TO THE GOVT. OF MYSORE,
REV. & GLN. DEPTS.

His Highness the Maharaja's

Sir,

With reference to Government Proceedings No 32 40 43 / 43 98 95 dated 3rd March 19 in regard to the exemption of octroi duty on cloths and other dutiable articles on which duty has been levied in one municipality, I have the honor to enclose copy of the Resolution embodying the opinion of the Board on the subject

I have the honor to be,
Sir,
Your most obedient Servant
M. Kantaraj Urs
President

Proceedings of this Municipal Board, dated 30 April 1904

× × ×

II Consideration of Government Proceedings No 3490-99 dated 14 March 1904 in re- the exemption of octroi duty on cloths and other dutiable articles on which duty has once been levied in one municipality.

Resolved that the rules in force in this municipality in re- the refunds be also extended to other minor municipalities and that the limit of one rupee which is now in force, be done away with in this as well as other municipalities.

× × ×

(Sd) M Kanhanji Rao
President

Copy.

Secretary

Vice President

L2511

From

M. Rautaraj M.S. Esqr
B A
PRESIDENT, CITY MUNICIPAL,
COMMISSION,
MYSORE.

To

V. Ananthasamy Rao Esqr
B A
SECRETARY TO THE GOVT. OF MYSORE.
REV. & GEN. DEPTS.

Dated
Despatched } ~~the~~ 10 May 1904
Received
General No. 170
No.

Enclosure No.

Submitting copy the resolution of the Board, re the exemp of duty on cloths and other articles on which duty has been levied municipality.

MGCPB—2,000—6-7-02.

L2927

1903/04.

From The President of the Municipalities in the Kadur District

To The Secretary to the Government of Mysore in charge of the Revenue Department

MYSORE GOVERNMENT SECRETARIAT REVENUE SECTION

Dated 22nd June 04.

Despatched

Received

General No. 5

No.

Enclosure No. 8 Extracts

G.O. Nos. 3490-99 & 14 Finance L7-98-95 04.

Reporting in the matter of exempting from duty in one municipality articles already charged in another.

Letter of the Presidents of the Municipalities in the Kadur District

Chikmagalur 22nd June 1904

From

M Narain Rao Esquire,
President of the Municipalities,
Kadur District.

To

The Hon'ble B K Venkatavaradangujar Esquire,
Officiating Secretary to the Government of
His Highness the Maharaja of Mysore
General & Revenue Departments

Sir,

With reference to para 3 of Government Order No 3490 99 / L7 98-95 of the 14th March 04, calling for the opinion of the Several Municipal Boards in this District in the matter of exemption from duty in one Municipality articles already charged in another municipality, I have the honor to enclose herein copies of the Resolutions of the marginally noted Municipalities in this District.

1. Chikmagalur.
2 Tarikere.
3 Birur.
4 Kadur
5. Yedehally
6 Mudigere
7 Koppa
8. Sringere

2. From these it will be observed that all the Municipalities Except Sringere are in favor of adopting the draft order with slight variations

7

variations as to the period of time to lapse before the articles become again dutiable.

3. The Seringeri Municipality is however of opinion that the tax on articles should be collected only as they are sold irrespective of when they were received in the Municipality. This does not appeal very much to me, as great room for fraud will thereby be afforded at the expense of Municipal Funds.

4. My own opinion in the matter is embodied in the resolution of the Chikka agalu Municipality at the meeting held on 12th April 1904 under my presidency.

5. The draft order may therefore be conveniently adopted with the only alteration that the three months time contained therein be extended to a year.

I have the honor to be,

Sir,

Your Most obedient Servant

[illegible]

President

Mt Bds

Office of the President of the Municipal Affairs, Kolar District

Circular No 45 Dated Champion Reefs 10th July 1906.

From K. P. Puttannachetty Esquire
President of Municipalities
Kolar District.

To B. K. Venkataramanaiengar Esquire
C.I.E. Secretary to the Government of
His Highness the Maharaja of Mysore
Revenue and General Departments.

Sir,

Adverting to Government Proceedings No: 3490-99 / L.7 98-95 dated 14th March 1904, I have the honor to state that in none of the municipalities of this District is a second duty levied on cloths which, after having paid octroi in one town, are carried for sale to another municipal town, or towns, as such cloths can be easily identified by the Stamps impressed thereon at time of payment.

2. Referring to para 3 of the above, Calling for Copies of the resolutions of the several Municipal Boards on the Draft Rules regarding

Diary no 459

1904

From R. Ratnavelu Chetty Esqre
Revenue Officer of Municipality
Kolar District

To R. Venkatarama Iyengar Esqr
Offg Secretary to the Government
of Mysore, Revenue & General Dept

Dated 10th
Despatched 11th } July 1904
Received

General No. 457
No.

Enclosure No. 9

Submitting Copies of
resolutions re the levy
of Second duty on
Clothes carried for Sale
from one town to another

with the above quoted proceedings, I beg to Submit herewith Copies of resolutions of the *marginally noted Municipalities and to State that the Vice Presidents of the remaining Municipalities have been requested to expedite their resolutions which will be Submitted as soon as they are received.

ólar
oorungpeh
ulbagal
ralur
nivaspur
chintamani
kutballapur
poribidnur
gudibanda

I have the honor to be
Sir,
Your most obedient Servant

B. Venkatramaiah

President of Municipalities
Kolar District

1903 -

From

M S. Narayana Rao. Esq
President of the Municipalities, in the Shimoga District

To

B. K. Venkatavaradachariyar
Secretary to the Govt. of Mysore
General and Revenue Depts.

Dated 13th July 1904

Despatched

Received

General No 47
No.

Enclosure No. 10

With reference to Govt
Proc. No. RB 3490-99 dated
L 7-98-95
14th March 1904, submits
copies of resolutions of
the marginally noted
Municipal Boards on
the subject.

---

1. Kumsi
2. Chennagere
3. Honnali
4. Nyamti
5. Shikarpur
6. Sorab
7. Sagar
8. Nagar
9. Kadur. Kalle
10. Hirekerur

resolutions of the marginally noted municipal Boards on the subject above referred to.

I have already expressed my views on the subject in my letter No 457 of 6th April 1904.

I have the honor to be
Sir
your most obedt Servant

Municipalities in the Shimoga Dist.

H H H Proc. No 536.
23/7

1904

From

To B. K. Venkatavaradayyangar
Offg. Secretary to the Government
of H. H. the Maharaja of Mysore
General and Revenue Department
Bangalore

Dated

Despatched 22nd July 1904.

Received

General No. 47
No.

Enclosure No. 10

Submitting copies of resolutions passed by the several municipalities and reporting on the question of exempting cloths and other articles which pay duty in one municipality, similar duty when taken for sale in other municipalities.

Office of the President,
District and Municipal Boards,
Chitaldrug District
Dated Chitaldrug 22 July 1904

From

To

B K Venkata Varadiengar Esquire
Offg Secretary to the Government of H. H
the Maharaja of Mysore,
Genl & Rev. Departments,
Bangalore

Sir,

Adverting to Government order No 3490-99 / L798-99 dated 14th March 1904, anent the question of exempting cloths and other articles which pay duty in one Municipality from similar duty when subsequently taken for sale in other municipalities, I have the honor to submit herewith copies of resolutions passed by the several municipal Boards of this District from which it would appear that the Boards

Holalkere, Jagalur and Hosadurga not grasped the true bearings of the question. The other municipalities generally approve of so much of the draft order as relates to cloths, while the Boards of Hiriyur, Chellakere and Molkalmuru suggest that the limit of 3 months prescribed for not collecting duty thereon should be removed

2 In the case of articles other than cloths, the Municipal Boards of Chitaldrug, Davangere, Molkalmuru and Chellakere are of opinion that as identification of such articles is hardly possible, the present practice of levying duty on them by the municipality to which they are removed may, without any hardship, be continued.

3. My own humble opinion is that the principle on which the proposed draft order is based is sound, but that its application should be restricted to cloths

no other suitable articles and difficult of identification and that the proposed limit of 3 months is necessary.

I have the honor to be,
Sir,
Your most obedient Servant.

[signature]
President, Mine Boards,
Chickaloon District

Enclosure.

Item 8 of 1904

2C 9nd 11

1904-05

From

P. R. O. Wetherall Esqre
President of Municipal
Board Hassan
District

To

B. K Venkataswara Iyengar Esqr
Secy to Govt of H. H the
Maharaja of Mysore
Genl & Rev Deptt

Dated
Despatched } 9th August 1904
Received

General No. 79

No. Secy

Enclosure No.

Submitting opinion in regard to the levy of octroi duty on the same articles in more places than one, together with the Resolutions of the Municipal Boards.

Diary No 956

Office of the President of
municipalities
Hassan District

No. 77

Dated, Hassan 9th August 1901

From

D. R. W. Wethered Esqr
President of municipality
Hassan District

To

B. K. Venkatavaradacharyar Esqr
Secretary to the Govt of H.H.
The Maharaja of Mysore
Genl & Rev: Depts

Sir,

With reference to Government
Proceedings no. 3490-99 / 2798-95 dated 14th March
calling for an expression of opinion
in the matter of exempting from
octroi duty, articles removed from
one municipality to another
after payment of duty in any one
municipality

municipality, I have the honour to
submit herewith the marginal ally
mentioned copies of Resolutions of each
of the municipal Boards in the District
including that of the Hassan municipal
Board and to state as follows:—

2. It is unanimously admitted that
levy of octroi duty on the same
article more than once is a hardship
and all the municipal Boards
recognise the fairness of the principle
of exemption (where possible) articles
which have once paid octroi duty
in any municipality from subsequent
payment of such duty. I beg to
submit that in devising any measure
calculated to remedy the

Hassan municipal Board
Akkaspur do
Alur do
Arkalgude do
Kolar-Narsipur do
Channapatna do
Arsikere do
Belur do
Resolution not received. will be submitted shortly)

Note:—
The Resolutions of the undermentioned municipalities since abolished and constituted into Unions are not submitted as no octroi duty was levied within their limits:
1. Gubbi
2. Hanhally
3. Sravanabelagola
4. Kadaroor
5. Baswapatna
6. Banavara.

the interests of the municipalities concerned shall not altogether be lost sight of. The draft Government order received with the Government Proceedings under reply, proposes that no duty be collected by any municipality when the owner of the article produces satisfactory evidence that duty has not been collected on it within the preceding three months. As to this, it may be stated that the Chemnyapatna Municipal Board has resolved that this period may be reduced to one month except in the case of clothes. But in the case of articles such as clothes which are not generally disposed of within a so short period as three months, the evidence of payment of duty within the said period would not

not benefit merchants much since their goods would be again liable to duty in other Municipalities as often as a period of 3 months expires from the date of the last payment until such goods are sold.

3— Articles of consumption such as cocoanuts, Ghee, Jaggory which are of an unidentifiable nature and which cannot be marked or stamped for subsequent identification are very different, and although such articles are generally disposed of within a period of 3 months, the difficulty of identity would not only be a source of annoyance to the Merchant but would afford scope for fraud and malpractices very difficult of detection, and would result in much loss of income

The period of 3 months would therefore be also undesirable if made applicable to such articles.

4 — Regarding the question of refunds from one Municipality to another upon grant of certificates by the Presidents and Vice-Presidents of Municipalities, I beg to submit that such a system is calculated to be complicated, difficult in practice and would entail much additional correspondence, resulting in considerable confusion of Municipal accounts. Moreover it may be pointed out that Merchant classes and petty dealers would be put to much inconvenience and loss of their time if they are required to produce certificates of Presidents or Vice-Presidents of Municipalities

who cannot devote themselves entirely to this work, and in the case of intermediate Municipalities there would be some difficulty in satisfying themselves prior to grant of certificates as to the identity of articles which cannot be stamped or otherwise marked.

5—. Under the above circumstances and having regard to the fact that the very principle of octroi duty implies the levy of such duty on articles of actual consumption in the Municipality concerned, I beg to state in concurrence with the resolution in general of the Town Municipal Board, that the following

of levy of duty in Municipal towns

may be introduced:—

(1) In the case of articles which cannot be impressed with a stamp or otherwise marked for subsequent identification, indicating prior levy of duty, they should be made liable to duty when they pass on to another Municipality after breaking bulk in any one Municipality although duty may have been already levied.

(2) In the case of articles which can be identified as stated above, no duty need be levied on them if the same has been paid in any of the Municipalities, of the same District, this concession not being allowed as regards articles brought from beyond the limits of the District concerned.

[Note.— Maintaining the District

limit is necessary as a safeguard against loss of income in lieu of the provisions made in the Government draft order as to Refunds and limit of a period of 3 months]

6—. In conclusion, I beg to add that the above proposals are made with a view to safeguard the interests of Municipalities as regards their income, with a minimum of practical disadvantage to the Merchant classes. It may be well imagined that with the above slight changes in the Rules as to levy of Octroi duty, Merchant classes and petty dealers will soon adapt themselves and would be careful not to break bulk of goods in Municipalities where such are not intended for sale or where there may be little demand.

the proposed Rules to levy any duty whatever on articles or goods which do not break bulk in the Municipality where they are not intended for sale or consumption.

I have the honor to be,

Sir,

Your most obedient servant

D. W. Retherall

President of Municipal Board

Yukon District

Dec 1904 Ilect 27 2/8

AG 242 17

1904-05

From The President of the Mysore Corporations, Tumkur District

To The Secretary to the Govt of H H the Maharaja of Mysore General & Revenue Department.

Dated 17th August 1904

Despatched 17th

Received

General No. 123

No.

Enclosure No. 10

Forwarding copies of the resolutions of all the Municipal Boards re the Exemption from duty of articles which after having paid duty in one town are carried for sale to another town

27

Diary No 1183

Office of the President of the
Municipalities, Tumkur District

123 Tumkur 17th August 1904

From

T. Siva Lingaswami Iyer Esq,
President of the Municipalities,
Tumkur District

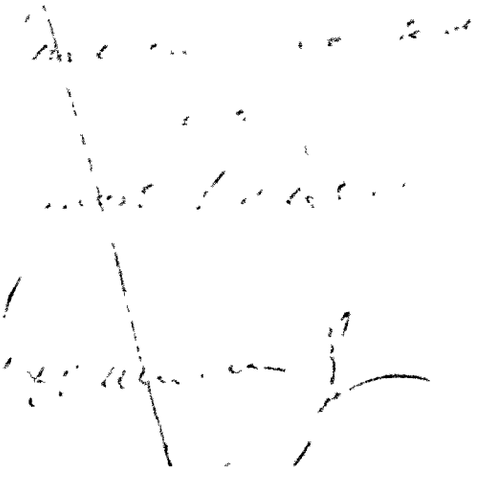
To

B. L. Venkataramanappa Esq,
Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments

Sir

Referring to Government order No. 12
3490-99 dated 4th March 1904 forwarding
L.T. 98 95
for opinion of the several Municipal Boards
in this District the draft order proposed to
be issued with regard to exemption from
duty of articles which after having paid
duty in one town are carried for sale
to another Municipality, I have the
honor to forward herewith copies of
the resolutions of all the ten Municipal
Boards in this District and to state
that except the Gubbi Town Municipal

Board



Proceedings of the meeting
members of the Trumbra Town Municipal
Board held on Tuesday the 5th April
1904.

× × × ×

3. Read Govt. order No 3490-94. dated
LF 98-95
14th March 1904 forwarding for opinion
the draft order proposed to be issued with
regard to exemption from duty of clothes, &c.,
which after having paid duty in
one town are carried for sale to another
Municipal town or towns.

Resolved that the Board agree with
the order proposed to be issued by Govern-
ment.

× × × ×

"Extract"

[illegible]

Secretary

by.

Wrongly 3/9 Rev. 1 of 3/3

1904 03

From

The President of Municipality
Bangalore Dt

To

The Secy to the Govt
of Mysore
Rev and Genl Depts

Dated 31st
Despatched 31st } Sept 04
Received

General No.

S. No. 159

Enclosure No. 13.

Govt Order No. 3490-99
L 798-95 of 14th March 1904.

Extracts of opinion with Copies of resolutions of Municipalities on the subject of the exemption from octroi duty of articles which pass from one Municipality to another.

SM? 1/3-9
Dr-13

RD 1522

Bangalore 30th.

Office of the President of
Municipalities
Dated the 3rd September 1904.

From

D. Devarajulu Esquire
President of the Municipalities
Bangalore District.

To

B. K. Venkatavaradaiyengar Esquire
Secretary to the Govt of Mysore
Genl. & Rev. Depts.

Sir

With reference to Government
Order No. 3490-99 dated 14th March
K.298.95
1904, re the exemption from octroi
duty on articles which pass from
one municipality to another, I
have the have the honor to report
that no proved instance in which
duty was levied on the same article
in more than one municipality has
come to notice.

2. There are 13 municipalities in the
District in which the levy of octroi
duty is in force; and the copies of
resolutions which each of these

passed at their meetings are,
herewith, submitted. As regards the
question of refund which one
Municipality should make to another
in case of the duty having been paid
at the former municipality, the
article having been sold only at the
latter, all the Boards are of opinion
in respect of cloths, in which they say
that articles on which duty has been
levied could easily be identified.
Whereas, in case of other articles
which cannot be identified by any
mark showing the payment of
duty, 4 out of 13 municipalities
are not in favor of the refund,
the reasons being (i) increase of
correspondence (ii) the existence of
different rates in different Munici-
palities and (iii) that it may give
room to fraud inasmuch as an
article on which duty has been paid
may be sold at that Municipality
but an equal quantity may be

Substituted in transitu to another municipal town and the certificate granted in the first municipality may be produced in the second as if granted for the article produced for sale in the latter municipality. As regards the first of these objections correspondence may be minimized by proper scrutiny on the part of the officials employed in octroi collection. The 2nd objection will be obviated by the introduction of uniform rates of duty on the several dutiable articles in all municipalities The construction of warehouses at each of the municipalities does away with the objection of fraud. These warehouses may be unpopular with the merchant class But the advantages of their existence by which the double payments and a great deal of worry may be saved to them, will gradually come to their knowledge The above objections find no place if only the principle of duty is considered.

Yr

It is a tax on consumption and as such it should be paid by the class that consumes the article. It therefore follows that such tax should be credited to the Municipality within the limits of which that class resides, so that it may be expended for their benefit.

The majority of the municipalities in the District are in favor of the refund and considering how hard it is for the tradesman to be exposed to the risk of double payment of duty, it is highly desirable to take steps remedying the defect. In the case of warehouses it may be stated that a reasonable fee may be levied for the days during which the dutiable

~~Title~~ will be left in them

I have the honor to be,

Sir,

Your most obedient servant,

[signature]

for President of the

Municipalities

II

W. Queen 1510 1904.-1831

1.11.04

From

M Kantaraj Urs, Esquire, B A,
President of the District Fund Boards,
Mysore,

To

B.K Venkatesvaradigyar, Esquire,
Secretary to the Government of Mysore,
Revenue and General Departments

Dated 11th
Despatched 13 October 1904.

Received

General No. 2888
No.

Enclosure No. One file

Submitting an opinion that the prese
practice of levying a single Octr
duty may be allowed to continue

33

~~2646~~

By Commissioner's office

Local Board Branch

Dated Mysore 12th October 1904

From

To

The Secretary to the Government of Mysore

Revenue and General departments

Sir

With reference to Government order no $\frac{3490-99}{\text{L F } 98-95}$ of the 14th March 1904, forwarding for an expression of opinion a set of draft rules for levying a single Octroi duty, I have the honor to state that the rules are, no doubt, sound, but the difficulty lies in working them out in the minor Municipal towns - especially in such as are not Taluk Head quarter towns -

where the collection-work is in the hands of village officials. For, from the draft-rules, it is clear that the onus of producing satisfactory evidence to the effect that the duty on a certain article has been paid within the preceding three months lies on the owner, for which purpose he has to obtain a certificate from the President or the vice-President, which really means from the collection-agency. The certificate it is proposed, should be given after satisfying oneself as to the of the articles on which duty has been paid under the present

identifying the articles the mischief that may can be played by the ill-paid officials will cause more vexation to the traders than paying a duty for a second time Again, the draft order says that "the municipality allowing the articles to be imported without payment of duty should keep an account of the same, and claim from the Municipality in which the duty has been originally paid for a refund of the same. How for this account can be accurately maintained by the existing agency, I doubt very much Besides, now a days when trade is not over-brisk almost every

where

where, it is doubtful whether the
portiable articles are at all re-
moved from one miner municipa
lity to another It is I think, unde
the above circumstances that the
Chief Commissioner observed that "the
refund of the duty on the articles
again leaving the municipal limi
is likely to be attended with abus
I, therefore, am of opinion that the
present practice may be allowed t
Continue

5

I have the honor to be
Sir,
Your most obedient Servan
[illegible]
President of the
Municipal
Mysore

G.I.S. 28]

File No. ~~9d 9~~

Serial No.

Diary No. of letter replied to

GENERAL AND REVENUE SECRETARIAT.

( )

, the 190

Date of issue 25/1/05

Signed by Rao B Ramaiya

36

To the Presidents of the several Municipalities in the State and to the Cr. Mr.

Proceedings of the Government of His Highness the Maharaja of Mysore.

No. 6337-45 dated S.Z. 98-99 25th January 1905

READ:-

Petition Regd no. 1612 & 1613 dt the 14th January 1904 from Ranjindappa and others of Vadigenahalli in the Devanhalli Taluk to the address of H.H. the Maharaja praying that

ORDER THEREON No.

Octroi duty may be levied on all articles subjected to octroi duty in Union Municipalities and that cloths and other articles which pay duty in one Municipality may be exempted from it when exported

SUBJECT

Issues instructions in the matter of the levy of octroi duty on cloth which is imported into a Municipality paying the duty thereon and is thence exported to another Municipality for sale.

MGCPB—9000—11-04

duty when subsequently taken for sale into another municipality

2. Govt Progs no 3490-99 / 7.98-95 dated the 14th March 1902 declining to revise the levy of Layer duties abolished so far back as 1879 and calling for the opinions of the several Municipal Boards in the State on the draft orders of the Government proposed to be issued to mitigate the evil of cloth and other articles on which duty is levied in one municipality being subjected to further payment of duty in other municipalities when subsequently taken into them for sale.

2

3. Also the following letters from the Presidents of the several Municipal Boards

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(Continuation Sheet draft form)

in the State submitting the opinions of the ~~various~~ District Boards on the subject:

(1) Letter No 250 dated the 4th May 1902 from the President of the Municipal Commissioners Bangalore City.

(2) Do 170 Dt 10th May '02 from the Do Do Bangalore City

(3) Do No 595 Dt 22d June '02 from the Presidents of the Municipalities in the Kadur District

(4) Do No 45 Dt 10th July '02 from the Do Do Kolar Distt.

(5) Do No 44/32 dated the 13th July 1902 from the Do Do Chikballapur Dt

(6) Do No 47 Dt the 22d July '02 from the Do Do Chitaldrug Dt

(7) Do No 77 Dt the 9th August '02 from the Do Do Hassan Distt

(8) Do No 123 Dt the 17th August '02 from the Do Do Tumkur Distt

(9) Do No 169 Dt the 3d September '02 from the Do Do Bangalore Dt

(10) Do No 288 Dt the 11th October '02 from the Do Do Mysore

57

Now submitted for the orders of Government with the connected papers

Order thereon (G.O. 7-45) 25/11/02

Secretary

replies received it is observed
that almost all the Municipalities are agreed that the said draft order ~~entered here~~ can be conveniently applied so far as cloths are concerned as they are easily identified. The Government accordingly resolve to issue the following Rules, in regard to the levy of octroi on cloths in all the Municipalities in the State and direct that they be given effect to at once:—

(1) All cloths which have paid duty in a Municipality should be stamped so as to admit of their being identified.

(2) No duty should thereafter be levied by any other Municipality when such articles are taken into it for sale within a period of three months from date of payment of duty.

(3) The Municipality allowing the article to be imported without payment of duty should keep an account of the same and claim from the Municipality in which the duty was originally paid for a refund of such amount.

(4) To facilitate the identity

.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form.*)

of the article on which duty has been paid within the preceding three months, the person removing the same to another Municipality should apply to the President or Vice-President of the Municipality in which duty has been paid for a certificate that duty has been so paid on it and the officer to whom the application is so made should grant a certificate accordingly without unnecessary delay after satisfying that duty has been recovered on it within the prescribed period.

(5) Cases may arise in which one and the same article passes through several Municipalities. In such cases, the refund of duty should be made by the last Municipality granting the certificate. For instance, if a bundle of cloth on which duty has been collected in Municipality A is brought into the Muni-

B. A should refund the duty to B. If the same bundle afterwards enters the Municipality C, he later should claim the refund from B and not from A

(b) No article should be exempted without the production of the certificate above referred to.

2. The rules being thus restricted to cloth only, Govt are of opinion that no appreciable additional work will devolve on the existing Octroi Establishments of the several Municipal Boards in giving effect to the system of refunds therein contemplated. They also consider that the period of three months therein prescribed is sufficient for all practical purposes.

3. Govt further consider that although different rates of ad valorem duty on cloth prevail in several Municipal towns, the difficulty in carrying out the rules is not likely to be insuperable. They will be glad to favourably entertain the proposal

(7)

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(Continuation Sheet draft form.)

of such of the boards as desire to assimilate their rates of duty with the rate of Rs 1-9-0 per cent ad valorem obtaining at Bangalore.

4. The enclosures to the several letters read above are herewith returned.

6-1-1905

Secy

5/1/05

5/1/05

To,

The Presidents of the several Municipal Boards.

Confdl 20

20/1/05

Confdl 21/1

35

Endorsement to Lr. received
from Vadigenahalli No. 6346 dt. 25/1/05
Endorsement granted to Lampidabba
and others residents of Vadigenahalli in
the Devanhalli Taluk, in reply to their
petition Regd. No. 1612/1613 dated the 1st
January 1902, praying that Layer duty
may be levied on all articles subject
to Octroi duty in Minor Municipalities
and that cloths and other articles which
pay duty in one Municipality may
be exempted from a similar duty
when subsequently taken for sale into
another Municipality ~~demand in reply to~~
~~their subsequent reminding petition~~

The petitioners are informed
that the levy of the Layer duty
which was abolished so far back
as 1879 cannot now be revived,
but that the Presidents of the several
Municipal Boards in the State have
been directed to exempt cloths on
which duty has been paid in one
Municipality from further payment
of duty in other Municipalities when

10

taken into Mem for sale within
three months from date of first
payment ~~of duty~~

Reg orders

1905

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5/1/05

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